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**From:**

**Sent:** Thursday, September 03, 2009 9:08:13 AM

**To:**

**Cc:**

**Subject:** RE: AAR 60 day obj ltr issued/NBAP/FPAA/untimely notice

Yes. Except that you do not need to include the untimely notice letter in the package to the TMP since he already settled his partnership items and they have already converted. The FPAA still needs to be sent to the TMP, however, since it is the TMP FPAA that suspends the period for assessment under section 6229(d) and begins the petition period. You will need both a generic TMP FPAA and one addressed to the designated TMP.